

July 2, 1992

One Embarcadero Center · San Francisco, CA 94111

JUL 6 1992-10 AM
INTERSTATE COMMERCE COMMISSION

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Ms. Mildred Lee Recordations Unit Interstate Commerce Commission 12th and Constitution Avenue, N.W. Washington, DC 20423

Dear Ms. Lee:

Enclosed is a Memorandum of Lease of Railroad Equipment dated as of June 11, 1992 between the following parties:

Lessor:

Helm Financial Corporation

One Embarcadero Center, Suite 3500

San Francisco, CA 94111

Lessee:

Coal Transit, Inc. 117 West Main Atreet Mason, OH 45040

The equipment involved in this transaction is as follows:

Equipment:

Seventy-six (76) Open Top Rapid

Discharge Coal Hoppers (see attached

schedule)

Please file this agreement as a primary document. The filing fee of \$16.00 is included in the enclosed check. Thank you.

Sincerely,

Sharon L. Van Fossan Contract Administrator

svf

Enclosures (2)

JUL 6 1992 -10 40 AM

INTERSTATE COMMERCE COMMISSION

MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT

LROAD EQUIPMENT is intended to

THIS MEMORANDUM OF LEASE OF RAILROAD EQUIPMENT is intended to evidence the Lease of Railroad Equipment, dated as of May 11, 1992 the "Lease") between Helm Financial Corporation, a California corporation (the "Lessor"), and Coal Transit, Inc., an Ohio corporation (the "Lessee"), for the purpose of satisfying the requirements of recordation with the Interstate Commerce Commission under Section 49 of U.S.C. 11303. The Lessor has the right to lease the seventy-six (76) open top hopper railcars, more fully described in Annex A hereto (the "Units"). The Lessee leased from the Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, the Lessor and the Lessee, each pursuant to due authority, have executed this Memorandum of Lease as of this day of ________, 1992

LESSOR

M HELM FINANCIAL CORPORATION
By: Jacken Clanch
Title: President
LESSEE
COAL TRANSIT, INC.
By Kamesh Inalls
Title: Presidat

Memorandum of

Lease of Railroad Equipment June Dated Way 11 , 1992

Equipment Description:

Seventy-six (76), 3,800 cubic foot, 100-ton capacity, roller bearing, four (4) pocket, open top rapid discharge coal hopper railcars with stainless steel slope sheets and electropneumatically controlled hopper doors, built by Greenville Steel Car in 1984.

Equipment Numbers:

HLMX	84001	27.	HLMX	84058		53.	HLMX	84118
HLMX	84004	28.	HLMX	84059		54.	HLMX	84119
HLMX	84006	29.	HLMX	84060		55.	HLMX	84122
HLMX	84007	30.	HLMX	84061		56.	HLMX	84125
HLMX	84008	31.	HLMX	84066		57.	HLMX	84127
HLMX	84010	32.	HLMX	84067		58.	HLMX	84128
HLMX	84012	33.	HLMX	84069		59.	HLMX	84130
HLMX	84017	34.	HLMX	84075		60.	HLMX	84132
HLMX	84018	35.	HLMX	84076		61.	HLMX	84133
HLMX	84022	36.	HLMX	84079		62.	HLMX	84134
HLMX	84025	37.	HLMX	84085		63.	HLMX	84135
HLMX	84027	38.	HLMX	84087		64.	HLMX	84136
HLMX	84031	39.	HLMX	84088		65.	HLMX	84139
HLMX	84033	40.	HLMX	84089		66.	HLMX	84140
HLMX	84036	41.	HLMX	84091		67.	HLMX	84141
HLMX	84039	42.	HLMX	84092		68.	HLMX	84143
HLMX	84041	43.	HLMX	84094		69.	HLMX	84144
HLMX	84042	44.	HLMX	84096		70.	HLMX	84146
HLMX	84044	45.	HLMX	84097		71.	HLMX	84149
HLMX	84046	46.	HLMX	84099		72.	HLMX	84150
HLMX	84047	47.	HLMX	84104		73.	HLMX	84154
HLMX	84049	48.	HLMX	84109		74.	HLMX	84155
HLMX	84051	49.	HLMX	84110		75.	HLMX	84159
HLMX	84052	50.	HLMX	84112		76.	HLMX	84162
HLMX	84055	51.	HLMX	84113				
HLMX	84057	52.	HLMX	84114				
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STATE OF CALIFORNIA)) §
COUNTY OF SAN FRANCISCO)
me duly sworn, says that corporation, that said is of said corporation and	the is President of HELM FINANCIAL instrument was signed and sealed on behalf he acknowledged that the execution of the sthe free act and deed of said corporation. Notany Public
My Commission Expires:	Jane 16, 1995 OFFICIAL SEAL EMMA SUSAN SCHMITT Notary Public-California SAN FRANCISCO COUNTY My Commission Expires June 16, 1995
[Notarial Seal]	
appeared <u>RAMESH</u> <u>MAL</u> by me duly sworn, says that said instrument was	JUNE, 1992, before me personally HOTRA, to me personally known, who, being that he is president of COAL TRANSIT, INC., is signed and sealed on behalf of said by of its President and Directors and he
	xecution of the foregoing instrument was the
	Notary Public Steery
My Commission Expires:	Notary Public, State of Ohio My Commission Expires Aug. 30, 1995
[Notarial Seal]	Recorded in Warren County